## UNITED STATES DISTRICT COURT MIDDLE DISTRICT OF TENNESSEE NASHVILLE DIVISION

IBM SOUTHEAST EMPLOYEES	]	
FEDERAL CREDIT UNION and	]	
SOUTHEAST SERVICES	]	
ORGANIZATION, INC.	]	
	]	
V .	]	No. 3-07-0894
	]	Judge Haynes
MICHAEL E COLLINS,	]	
Chapter 11 Trustee	]	

## ORDER

In accordance with the Memorandum filed herewith, the Bankruptcy Judge's Order is AFFIRMED. This appeal is DISMISSED with prejudice

This is the Final Order in this action.

It is so ORDERED.

ENTERED this the 17 day of September, 2008.

United States District Judge